

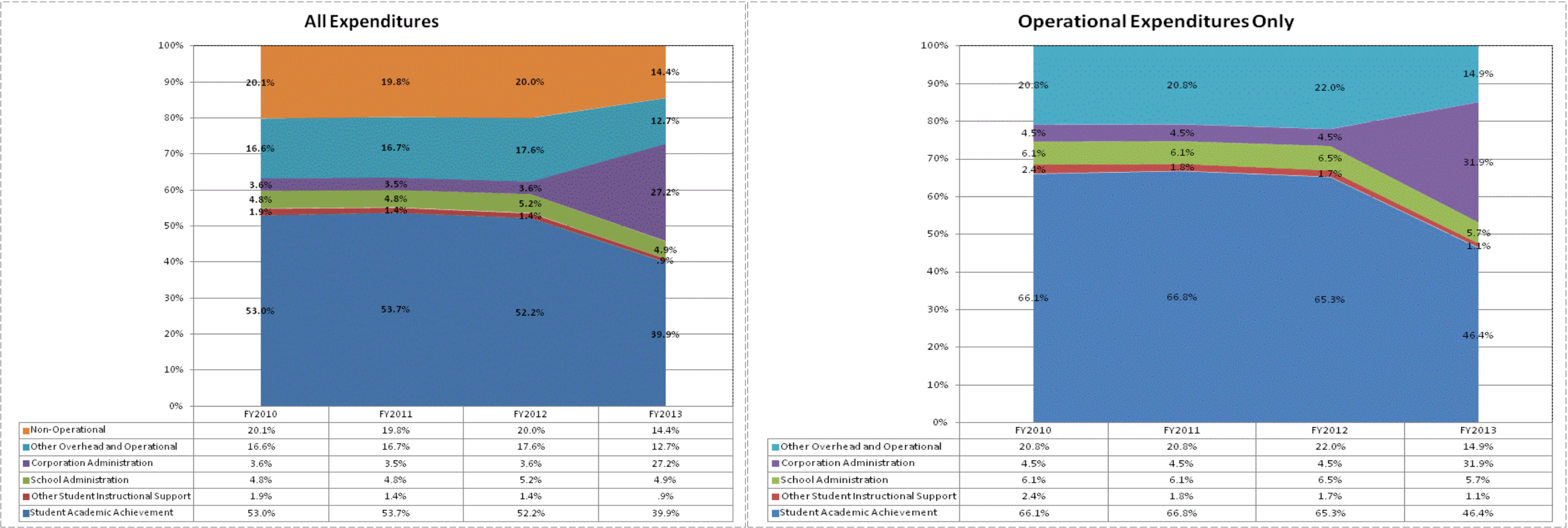
School Corporation Expenditures by Expenditure Type

Biannual Financial Report Data July 2012 - June 2013

Orleans Community Schools (6145)

Orleans Community Schools (6145)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2012	FY12 % of Total Exp	FY 2013	FY13 % of Total Exp
Student Academic Achievement	\$4,180,265	54.7%	\$4,446,834	51.1%	\$4,550,214	52.2%	\$4,746,222	39.9%
Student Instructional Support	\$447,675	5.9%	\$598,804	6.9%	\$574,272	6.6%	\$688,321	5.8%
Overhead and Operational	\$1,398,909	18.3%	\$1,761,230	20.3%	\$1,845,143	21.2%	\$4,731,441	39.8%
Nonoperational	\$1,616,591	21.2%	\$1,889,121	21.7%	\$1,743,241	20.0%	\$1,714,803	14.4%
Grand Total	\$7,643,440		\$8,695,988		\$8,712,870		\$11,880,787	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	60.5%	58.0%	58.8%	45.7%



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Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$81,749	\$105,418	\$112,557	\$122,095	49%	16%	8%
11100 Regular Programs; Elementary	\$1,312,014	\$1,848,953	\$1,945,418	\$1,998,085	52%	8%	3%
11300 Regular Programs; High School	\$1,173,588	\$1,715,796	\$1,673,501	\$1,734,725	48%	1%	4%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$24,702	\$27,924	\$25,418	N/A	3%	-9%
12110 Gifted And Talented; Gifted and Talented	\$10,767	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$28,840	\$27,229	\$27,257	N/A	-5%	0%
12210 Mental Disabilities; Mild Mental Disabilities	\$108,960	\$219,823	\$262,479	\$155,649	43%	-29%	-41%
12350 Physical Impairment; Homebound	\$1,566	\$1,936	\$417	\$2,577	65%	33%	> 500%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$225	\$0	N/A	N/A	-100%
12510 Culturally Different; Communication Disorders	\$41,165	\$35,444	\$37,190	\$35,900	-13%	1%	-3%
12610 Learning Disability	\$0	\$0	\$0	\$167,894	N/A	N/A	N/A
12810 Special Education Preschool	\$23,461	\$23,615	\$30,601	\$27,920	19%	18%	-9%
13300 Adult/Continuing Education Programs; Occupational Programs	\$300	\$150	\$0	\$0	-100%	-100%	N/A
14300 Summer School Programs; High School	\$11,811	\$18,120	\$10,428	\$12,860	9%	-29%	23%
16100 Remediation Testing	\$262	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$23,540	\$28,388	\$3,716	\$1,235	-95%	-96%	-67%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$56,073	\$81,938	\$85,626	\$108,486	93%	32%	27%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$95,599	\$86,490	\$92,045	\$100,143	5%	16%	9%
17900 Payments to Other Governmental Units Within State; Other	\$1,000	\$0	\$0	\$0	-100%	N/A	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$1,597	\$963	\$0	\$2,000	25%	108%	N/A
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22220 Library/Media Services; School Library	\$89,835	\$92,778	\$83,375	\$93,564	4%	1%	12%
22230 Library/Media Services; Audiovisual	\$113	\$235	\$123	\$706	> 500%	200%	475%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$35,191	\$37,974	\$38,851	\$39,044	11%	3%	0%
22360 Instruction, Related Technology; Network Support	\$1,904	\$2,038	\$680	\$156	-92%	-92%	-77%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$49,414	\$48,177	\$46,971	\$29,978	-39%	-38%	-36%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$28,820	\$45,055	\$70,858	\$60,531	110%	34%	-15%
26497 2007 Account Code - Teachers Retirement Fund	\$163,496	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$3,312,224	\$4,446,834	\$4,550,214	\$4,746,222	43%	7%	4%
Student Instructional Support							
21130 Attendance and Social Work Services; Social Work Services	\$0	\$18,688	\$13,431	\$0	N/A	-100%	-100%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$18,008	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$61,572	\$78,968	\$55,091	\$56,939	-8%	-28%	3%
21240 Guidance Services; Information Services	\$21,223	\$5,047	\$0	\$0	-100%	-100%	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$1,500	\$0	\$0	N/A	-100%	N/A
21340 Health Services; Nurse Services	\$26,632	\$46,100	\$49,887	\$53,999	103%	17%	8%
24100 Office of The Principal	\$254,348	\$430,492	\$455,864	\$577,383	127%	34%	27%
Student Instructional Support Total	\$363,775	\$598,804	\$574,272	\$688,321	89%	15%	20%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$8,060	\$18,412	\$9,462	\$17,565	118%	-5%	86%
23150 Board of Education; Legal Services	\$634	\$816	\$1,189	\$2,917,574	> 500%	> 500%	> 500%
23160 Board of Education; Promotion Expenses	\$1,389	\$2,284	\$737	\$1,206	-13%	-47%	64%
23210 Executive Administration; Office of The Superintendent	\$125,070	\$226,502	\$236,630	\$207,118	66%	-9%	-12%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$49,708	N/A	N/A	N/A
25160 Fiscal Services; Financial Accounting	\$45,398	\$62,257	\$62,054	\$32,842	-28%	-47%	-47%
25191 Other Fiscal Services; Refund of Revenue	\$6,632	\$2,230	\$769	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$404,046	\$567,013	\$588,723	\$575,103	42%	1%	-2%

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Orleans Community Schools (6145)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,187	\$13,440	\$17,136	\$4,279	-18%	-68%	-75%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$55,489	\$82,362	\$115,583	\$100,635	81%	22%	-13%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$493	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$377	\$1,324	\$1,954	\$1,916	409%	45%	-2%
26600 Operation and Maintenance of Plant Services; Security Services	\$1,789	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$48,060	\$53,711	\$56,225	\$59,282	23%	10%	5%
27010 Student Transportation; Service Area Direction	\$199	\$0	\$0	\$0	-100%	N/A	N/A
27100 Student Transportation; Vehicle Operation	\$18,180	\$27,063	\$30,557	\$28,603	57%	6%	-6%
27200 Student Transportation; Monitoring Services	\$9,474	\$12,893	\$16,103	\$15,121	60%	17%	-6%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$27,875	\$35,695	\$44,770	\$44,284	59%	24%	-1%
27400 Student Transportation; Purchase of School Buses	\$46,751	\$41,237	\$30	\$0	-100%	-100%	-100%
27500 Student Transportation; Insurance on Buses	\$6,702	\$5,210	\$10,082	\$9,618	44%	85%	-5%
27700 Student Transportation; Contracted Transportation Services	\$260,309	\$291,665	\$295,924	\$299,130	15%	3%	1%
27900 Student Transportation; Other Student Transportation Services	\$13,712	\$3,854	\$1,314	\$1,146	-92%	-70%	-13%
31200 Food Services Operations; Food Preparation and Dispensing	\$91,511	\$104,414	\$123,823	\$130,527	43%	25%	5%
31400 Food Services Operations; Food Purchases	\$131,274	\$185,045	\$199,888	\$208,820	59%	13%	4%
31900 Other Food Services	\$22,105	\$23,803	\$32,190	\$26,964	22%	13%	-16%
Overhead and Operational Total	\$1,330,713	\$1,761,230	\$1,845,143	\$4,731,441	256%	169%	156%
Nonoperational							
33200 Community Recreation	\$5,000	\$5,786	\$0	\$5,795	16%	0%	N/A
33300 Civic Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
33400 Athletic Coaches	\$73,152	\$93,829	\$96,204	\$87,793	20%	-6%	-9%
33990 Other Community Services; Other	\$830	\$1,949	\$283	\$284	-66%	-85%	0%
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$7,249	\$6,157	\$0	\$0	-100%	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$40,985	\$133,526	\$68,142	\$82,920	102%	-38%	22%
45100 Building Acquisition, Construction and Improvements	\$80,144	\$68,150	\$55,377	\$4,025	-95%	-94%	-93%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$50,268	\$98,939	\$0	\$0	-100%	-100%	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$5,906	\$64	\$0	\$2,739	-54%	> 500%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$0	\$0	\$0	\$422	N/A	N/A	N/A
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$139,183	\$38,731	\$38,023	\$23,413	-83%	-40%	-38%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$137,671	\$140,272	\$27,326	\$65,862	-52%	-53%	141%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$47,583	\$0	\$0	N/A	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$115,000	\$140,000	\$165,000	\$220,000	91%	57%	33%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$8,983	\$0	\$0	\$0	-100%	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$206,538	\$191,531	\$168,885	\$102,550	-50%	-46%	-39%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$694,000	\$432,565	\$460,000	\$719,000	4%	66%	56%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$473,435	\$664,000	\$400,000	N/A	-16%	-40%
54200 Common School Fund; Principal	\$32,262	\$16,400	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$205	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$1,597,169	\$1,889,121	\$1,743,241	\$1,714,803	7%	-9%	-2%
Prorated By Fund							
26491 2007 Account Code - PERF	\$27,829	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$262,975	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$16,012	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$621,254	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$119	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$111,370	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,039,559	\$0	\$0	\$0	N/A	N/A	N/A